EXHIBIT 171

From: Josh Finer [josh@lbry.com]

on behalf of Josh Finer < josh@lbry.com> [josh@lbry.com]

Sent: 3/24/2021 9:45:58 PM

To: Shuckerow, Kyle [Kyle.Shuckerow@rsmus.com]

CC: Jeremy Kauffman [jeremy@lbry.com]
Subject: Re: EXT: Re: Pillar I - Audit Confirmation

Yes that is correct, the document referencing that has not changed.

On Wed, Mar 24, 2021 at 9:37 PM Shuckerow, Kyle < Kyle.Shuckerow@rsmus.com > wrote:

Hi Josh,

I hope you are doing well. Thank you for getting back to us on the below audit request! We had one more question – it appears that Pillar Funds are entitled to 2,000,000 LBRY credits (the "Tokens") pursuant to the agreement that you provided. Could you please confirm that as of 12/31/2020 that this information is correct?

Thanks! Kyle

From: Josh Finer < josh@lbry.com>

Sent: Wednesday, March 17, 2021 2:53 PM

To: Shuckerow, Kyle < Kyle.Shuckerow@rsmus.com >; Brennan, Kelley < Kelley.Brennan@rsmus.com >; Roy, Julia

<<u>Julia.Roy@rsmus.com</u>>

Cc: Jeremy Kauffman < <u>jeremy@lbry.com</u>> **Subject:** EXT: Re: Pillar I - Audit Confirmation

Please find the requested documents attached.

Josh Finer

LBRY INC

On Mon, Feb 22, 2021 at 4:56 PM Jeremy Kauffman < jeremy@lbry.com> wrote:

----- Forwarded message -----

From: **Tesoro**, **Jonathan** < <u>Jonathan. Tesoro@rsmus.com</u>>

Date: Mon, Feb 22, 2021 at 2:12 PM Subject: Pillar I - Audit Confirmation To: jeremy@lbry.io <jeremy@lbry.io>

Cc: Shuckerow, Kyle < Kyle. Shuckerow@rsmus.com >, Brennan, Kelley < Kelley. Brennan@rsmus.com >,

Roy, Julia < Julia. Roy@rsmus.com >

Hello,

I hope this email finds you well.

We are currently auditing Pillar I, L.P. for the year ended December 31, 2020. As part of our testing procedures, we are confirming investments which the fund holds. If you could at your earliest convenience complete the attached confirmation request and return the signed confirmation back to me or Kyle Shuckerow (kyle.shuckerow@rsmus.com), it would be greatly appreciated.

Please feel free to reach out to me if you have any questions.

Thanks!

Jonathan

Jonathan Tesoro

Assurance Associate

RSM US LLP

80 City Square, Boston, MA, 02129

D: 617.241.4659 F: 617.912.9001 I E: Jonathan.Tesoro@rsmus.com I W: www.rsmus.com









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Jeremy Kauffman, CEO & Founder, <u>LBRY</u> (267) 210-4292